SSA/IRS

Reporter

Winter 2000

A Newsletter
for Employers

Social Security Administration

Internal Revenue Service

Inside this Issue...

IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1693 (Rev.10-00)
Catalog Number 15060W

Social Security Administration
www.ssa.gov/employer
800-772-6270

Social Security Announces Changes for 2001

The Social Security wage base for 2001 is $80,400, up from $76,200 in 2000. Beginning January 1, 2001, employers should withhold Social Security taxes (6.2 percent) from employees' wages up to $80,400 and withhold the Medicare tax (1.45 percent) on all wages. Employers must match the tax payments withheld from employees' wages. Employees earn one Social Security credit for each $830 in earnings, up to a maximum of four credits for the year.

Your employees can work and receive Social Security retirement benefits. If they do, it could mean a higher benefit for the employee later in life and increase the future benefit amounts their family and survivors could receive. As a working Social Security beneficiary, an employee can earn more in 2001 before their benefits are reduced. In 2001:

- A Social Security beneficiary under full retirement age (currently age 65) can earn $10,680 before their benefits are reduced. For every $2 a person under age 65 earns over $10,680, $1 is withheld from benefits.
- In the year an employee reaches full retirement age, $1 in benefits will be deducted for each $3 they earn above $25,000 until the month the employee reaches full retirement age.
- Once an employee reaches full retirement age or older, their benefits are not reduced, regardless of how much they earn.

Employees who receive Social Security disability benefits must report all of their wages, no matter how little they earn. SSA

Another Choice for Businesses – Filing Forms 941

Using an Internet connection and a Web browser, businesses can take advantage of *e-filing* their Form 941, Employer's Federal Quarterly Tax Return.

The 941 On-Line filing (OLF) program makes it possible for businesses to file Form 941 via the Web, through IRS approved business *e-file* providers. By filing these forms electronically, returns can be processed quickly and errors can virtually be eliminated. Electronic security ensures confidentiality of the data.

Initially, Nationtax Online was the only company that was an IRS approved provider of this service. Now, businesses have another option. C&S Technologies offers two ways to prepare and *e-file* Form 941. Users can either prepare and *e-file* Form 941 completely online or download eSmart Form 941, complete it on their own computer, then *e-file* the data

continued on pg. 2

New Employer Services: Online W-2 Filing via the Internet

SSA announced it's new Web site, Employer Services Online (ESO). You can access ESO from ssa.gov/employer. Online services include registration and electronic filing of W-2s. Future services include name/Social Security number verification and certificates of coverage.

The first thing you'll want to do on the ESO page is register so you can use the online services. Registration opened on December 1, 2000. There are eight required fields on the registration form: Name, Social Security number, date of birth, e-mail address, company name, company address, employer identification number, phone number. Immediately upon registering, you will receive a personal identification number (PIN). A password will be mailed to you within 5-10 days.

With your PIN and Password, you can return to the ESO page and access the new Internet version of the Online Wage Reporting Service (OWRS). Beginning January 2, 2001, you can upload to SSA your TY2000 wage report.

While SSA's dial-up version of the OWRS is still available for submitters with a PC and modem (via modem number 410-966-4105), the Internet version has a sharp new look with more on-screen instructions that will make the service very convenient and easy to use.

SSA ensures that the Internet process of identifying wage report submitters provides the same security features as prior wage reporting methods. Security features include message integrity, originator authentication, non-repudiation, and confidentiality. The PIN identifies the person who submits a wage report to SSA and replaces the signature required on a paper form. The PIN is issued to a person designated by the employer after SSA authenticates company and contact information provided by the person.

SSA also has free software, AccuWage/AccuW2C, that will check W-2 and W-2c reports for over 200 different errors before you submit them to SSA. You can download the new 16-bit and 32-bit versions of the tax year 2000 software from www.ssa.gov/employer, click on Wage Reporting Software. The software only works with files formatted using Magnetic Media Reporting and Electronic Filing (MMREF). The MMREF is SSA's new record format mandatory for all filers (except paper) in tax year 2001 for W-2s due in calendar year 2002.

For assistance with the OWRS Internet or Dial-Up Network options, contact SSA's system operator at 1-888-772-2970 (toll free) Monday through Friday, 8:30 a.m. to 4:00 p.m. Eastern Time. SSA

Another Choice for Businesses continued from page 1

online. Reporting agents can prepare multiple returns then *e-file* the data in batch.

In addition to Form 941 *e-file*, C&S offers a complete and modular payroll management solution using their newly developed eSmartForms. These forms are used with Microsoft Word and compute taxes. eSmartforms are available for payroll withholding calculator, 8109 calculator, and Forms 941, 940, W2, W3 and 1099s. These forms can be downloaded and unzipped in seconds and require no installation. Each form works independently and data can be imported/exported among related forms.

Information about filing Form 942 and other federal business taxes is available on the approved IRS *e-file* for business providers Web page on the IRS Web site at http://www. irs.gov/elec_svs/abp.html. Check this site periodically for other approved providers of 941 OLF and other *e-file* for business options. Information about 941 OLF is also available by calling the IRS *e-file* Help Desk, Austin Service Center at 512-460-8900. IRS

Addresses for Some Business Tax Returns will Change in 2001

Businesses in sixteen states will send their tax returns to different Internal Revenue Service Centers beginning in January 2001. These changes are due to the consolidation of processing for business returns into the IRS Centers located in Ogden and Cincinnati. Consolidation will occur in two phases over the next two years.

Businesses in Arkansas, Hawaii, Iowa, Louisiana, Minnesota, Mississippi, Missouri, and Texas will file in the Ogden IRS Center. Businesses in Delaware, District of Columbia, Maryland, New Jersey, North Carolina, South Carolina, Pennsylvania, and Wisconsin will file in the Cincinnati IRS Center.

The businesses already filing tax returns at the Cincinnati and Ogden Centers will continue to do so.

The new addresses will be reflected on envelopes in the 941 packages being mailed out from the IRS in November as well as other IRS publications, the IRS Internet site, and other communications from the agency. IRS

The business returns address for the Ogden site is:

Internal Revenue Service,
Ogden, UT 84201.

The business returns address for the Cincinnati site is:

Internal Revenue Service,
Cincinnati, OH 45999.

Social Security Tests New Employment Support Representative Position

In an effort to better serve Social Security disability beneficiaries who want to work, Social Security created the "Employment Support Representative" (ESR) position and is testing the new position in selected offices across the country.

The Employment Support Representative serves as the primary source of information about features of the Social Security disability program designed to encourage beneficiaries to work.

Thirty-two pilot sites serving 52 locations were carefully selected to include a cross-section of urban, suburban and rural areas. Social Security will conduct the pilot for about six to eight months, then evaluate its effectiveness and make any needed changes before expanding the position to additional offices in 2001.

The Employment Support Representative will:

- Explain the effect of a beneficiary's earnings on monthly cash benefits.
- Explain Social Security work incentives that permit beneficiaries to keep cash benefits and Medicare or Medicaid coverage, and help with training and work expenses while testing their ability to work.
- Answer questions from the public and outside agencies about Social Security programs that support work.
- Make sure that work incentives are correctly applied when beneficiaries report that they have been or are working.
- Conduct training for Social Security employees and outside groups. SSA

IRPAC Provides Reporting Advice for Employers by Employers:

You May Be Required to Submit Information Returns Electronically

Employers and other filers of information returns are represented on an IRS Advisory Committee known as the Information Reporting Program Advisory Committee (IRPAC). IRPAC was created at the request of Congress and has been working closely with the IRS to provide input concerning information reporting requirements, particularly concerning Forms W-2 and 1099.

IRPAC would like to remind filers that any person or organization that files 250 or more information returns must file magnetically or electronically. The requirement applies separately for each type of information return.

Recent enhancements to IRS and SSA electronic filing systems generally make electronic filing more cost-effective and easier than filing on paper or magnetic media. For example, the new FIRE (Filing Information Returns Electronically) System allows filers to submit information returns over telephone lines, using a computer and modem. SSA will allow filers to transmit over the Internet using SSA's Online Wage Reporting Service (OWRS). If you file electronically, the filing deadline for information returns is automatically extended to March 31.

FIRE supports most software data compression programs, as well as high-speed transmissions, and is available 24 hours a day, 7 days a week. The FIRE System can be accessed via Dial-Up network/Web browser (Internet Explorer 4.0, Netscape Navigator 2.0, or later versions required) or common communications software. Access the system by dialing 304-262-2400. This number supports analog connections from 1200BPS to 56Kbps or ISDN BRI 128Kbps.

The format requirements for filing information returns electronically are the same as the requirements for filing on magnetic media. For general information and specifications, get Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically*. Other publications may apply to different information returns. Publications are also available on the IRS Web site (www.irs.gov).

Filers may also call the Information Reporting Program Call Site at 304-263-8700 or 304-267-3367 for Telecommunications for the Deaf (TDD), between 8:30 a.m. and 4:30 p.m. Eastern Time. For more information about electronic filing of Forms W-2, see the related article in this issue on Form W-2 filing via the Internet. IRS

Get Your Copy of the Small Business Resource Guide – 2000 CD-ROM

Order a FREE copy of the IRS Publication 3207, *Small Business Resource Guide 2000*, and obtain:

- **Information on small business topics from various regulatory agencies**
- **Business tax forms, instructions, and publications**
- **Valuable insight on a wide range of topics, from preparing a business plan and keeping records to financing and retirement plans**
- **Informative tutorials, updates, and a multi-agency electronic newsletter**

Order a single free copy of the CD-ROM via Internet from the IRS at http://www.irs.gov/prod/bus_info/sm_bus/smbus-cd.html or by calling (800) 829-3676. Please ask for IRS Publication 3207 when ordering.

Need Information – Use the Social Security Benefits Planner

As an employer, there are three specific times when you need information for your employees – when they retire, become disabled, or die. To help you answer questions, you can use the Social Security Benefits Planner found at www.ssa.gov and see what your employee's future benefits can be. The benefits planner can help the worker better understand the Social Security protection they already have so they can plan their financial futures. Social Security benefits can provide much needed financial support for the worker and their family.

The Planner is divided into four sections:

■ **Retirement-** A secure, comfortable retirement is every worker's dream. This section of the Planner helps employees learn how they qualify for Social Security retirement benefits, which members of their family may get benefits, and how and when they should apply. They also can link to outside Web sites that discuss other sources of retirement income and post-retirement concerns such as housing, medical care and leisure activities.

■ **Disability-** What happens if an employee becomes disabled before reaching retirement age? This section explains how employees and their families may qualify for benefits if they become severely disabled. Even very young workers may already have earned disability protection.

■ **Survivors-** When an employee dies, what help is available for his or her family? This section helps employees learn about survivors benefits for themselves and their family. This protection is particularly important for young families with children.

■ **Calculators-** Calculate employee benefits or pass along this information. Each year, Social Security sends workers age 25 and older a personal Social Security Statement that gives them an estimate of the monthly benefit amounts they may qualify for now and in the future. However, employees may want to use different assumptions about future earnings or when they will stop working. The calculators in this section allow them to explore different options and see how they may affect future benefit amounts. Additionally, employees can determine if their Social Security benefits, pensions and other assets will ensure them 70% of pre-retirement income financial planners say is needed to ensure a comfortable retirement.

How much an employee will get is no mystery. The answer is just a few keystrokes away at www.ssa.gov the Social Security Benefits Planner. SSA

Minimum System Requirements

Microsoft Windows 95, Windows 98, Windows NT 4.0

- Pentium Processor
- 32 MB of RAM
- 70 MB of hard disc space
- Internet Explorer 4.0 or higher (Version 5.0 included)
- QuickTime 3.0 or higher (Version 4.0 included)
- Adobe Acrobat 4.0 Fill In (Included)

Macintosh

- PowerPC Processor
- Mac OS Version 8.1 or above
- 16 MB of RAM
- 70 MB of available hard disc space
- Internet Explorer 4.51 (Included)
- QuickTime 3.0 or higher (Version 4.0 included)
- Adobe Acrobat 4.0 Fill In (Included) IRS

941 TeleFile: Your Easier Way to File

Some small businesses who are first time filers will have the opportunity to join the many business taxpayers who file Form 941 TeleFile, Employer's Federal Quarterly Tax Return, using their Touch Tone phone. When these businesses receive a special 941 tax package, they can file their taxes over the phone and let IRS figure the tax liability, overpayment, or balance due.

Beginning the first quarter of 2001, 941 TeleFile users will have the option of electronically and simultaneously paying the balance due on their Employer's Quarterly Federal Tax Return by direct debit (automatic withdrawal). The prompts within the TeleFile program will instruct business filers to enter the routing transit number and account number of the checking or savings account to be debited.

Also beginning in April 2000, IRS is piloting a program in the Southeast territory (Tennessee, Arkansas, Louisiana, Mississippi, Alabama, Georgia, and Florida) which will offer businesses with zero liability the opportunity to file using 941 TeleFile. There are two qualifications that businesses need to meet in order to take advantage of this pilot program – they cannot be seasonal filers nor have any taxes to report. If answers to both these questions are yes, businesses in these areas can take advantage of filing Form 941 over the telephone.

Visit our Web site at http://www.irs.gov/elec_svs/abp.html for more information on Form 941 and other federal business taxes. IRS

Don't Forget – EFTPS for 2001

The Electronic Federal Tax Payment System (EFTPS) has moved into the 21st Century! More than 3 million taxpayers have enrolled in EFTPS.

Remember...the requirement for using EFTPS was increased to $200,000. That means if you made total business tax deposits of more than $200,000 in 1999, under current regulations, you are required to make all your Federal Tax Deposits electronically beginning January 1, 2001. This applies to any tax deposit obligations incurred on or after January 1, 2001. If you do not, a 10% penalty may be applied.

EFTPS offers businesses the convenience of making Federal tax payments directly by phone or personal computer (PC) using EFTPS-Direct, or through a service offered by a financial institution using EFTPS-Through a Financial Institution. No special equipment is needed to use EFTPS, and if taxpayers wish to use a PC, free Windows-based software is available.

Any business can use EFTPS. If you have not enrolled in EFTPS, do it now. To receive an enrollment form or additional information, please call EFTPS Customer Service at 800-555-4477 or 800-945-8400. IRS

Attention W-2 Diskette Filers

SSA no longer accepts wage reports filed on 5 1/4 inch diskettes. Acceptable methods for filing TY 2000 Forms W-2 include: electronically via the Online Wage Reporting Service (internet or dial-up version), 1/2-inch magnetic tape or 3480 or 3490 cartridge, or 3 1/2-inch diskette. SSA

▶ **Form W-4 (2001), "Employee's Withholding Allowance Certificate" is on pages 7 and 8**

Form W-4 (2001)

Purpose. Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7, and sign the form to validate it. Your exemption for 2001 expires February 19, 2002.

Note: *You cannot claim exemption from withholding if (1) your income exceeds $xxx and includes more than $250 of unearned income (e.g., interest and dividends) and (2) another person can claim you as a dependent on their tax return.*

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply. They will help you figure the number of withholding allowances you are entitled to claim. **However, you may claim fewer (or zero) allowances.**

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line **E** below.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919,** *How Do I Adjust My Tax Withholding?* for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using **Form 1040-ES,** Estimated Tax for Individuals. Otherwise, you may owe additional tax.

Two earners/two jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2001. Get Pub. 919 especially if you used the **Two-Earner/Two-Job Worksheet** on page 2 and your earnings exceed $xxx,xxx (Single) or $xxx,xxx (Married).

Recent name change? If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . **A** ______

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.

. . **B** ______

C Enter "1" for your **spouse.** But, you may choose to enter -0- if you are married and have either a working spouse or more than one job. (Entering -0- may help you avoid having too little tax withheld.) . . . . **C** ______

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . **D** ______

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . **E** ______

F Enter "1" if you have at least $x,xxx of **child or dependent care expenses** for which you plan to claim a credit . . . . **F** ______

(**Note:** *Do **not** include child support payments. See **Pub. 503,** Child and Dependent Care Expenses, for details.*)

G **Child Tax Credit (including additional child tax credit):**
- If your total income will be between $xx,xxx and $xx,xxx ($xx,xxx and $xx,xxx if married), enter "1" for each eligible child.
- If your total income will be between $xx,xxx and $xx,xxx ($xx,xxx and $xxx,xxx if married), enter "1" if you have two eligible children, enter "2" if you have three or four eligible children, or enter "3" if you have five or more eligible children. **G** ______

H Add lines A through G and enter total here. (**Note:** *This may be different from the number of exemptions you claim on your tax return.*) ▶ **H** ______

For accuracy, complete all worksheets that apply.
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you are **single,** have **more than one job** and your combined earnings from all jobs exceed $xx,xxx, **or** if you are **married** and have a **working spouse or more than one job** and the combined earnings from all jobs exceed $xx,xxx, see the **Two-Earner/Two-Job Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **For Privacy Act and Paperwork Reduction Act Notice, see page 2.**

OMB No. 1545-0010

2001

1 Type or print your first name and middle initial	Last name	**2** Your social security number
Home address (number and street or rural route)		**3** ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note:** *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*
City or town, state, and ZIP code		**4** **If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card.** ▶ ☐

5 Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2) | **5** |

6 Additional amount, if any, you want withheld from each paycheck . . . . | **6** | $

7 I claim exemption from withholding for 2001, and I certify that I meet **both** of the following conditions for exemption:
- Last year I had a right to a refund of **all** Federal income tax withheld because I had **no** tax liability **and**
- This year I expect a refund of **all** Federal income tax withheld because I expect to have **no** tax liability.

If you meet both conditions, write "Exempt" here . . . . ▶ | **7** |

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

Employee's signature
(Form is not valid
unless you sign it.) ▶ **Date** ▶

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	**9** Office code (optional)	**10** Employer identification number

Cat. No. 10220Q

Deductions and Adjustments Worksheet

Note: *Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2001 tax return.*

1	Enter an estimate of your 2001 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2001, you may have to reduce your itemized deductions if your income is over $xxx,xxx ($xx,xxx if married filing separately). See **Worksheet 3** in Pub. 919 for details.)	1	$
2	Enter: $x,xxx if married filing jointly or qualifying widow(er); $x,xxx if head of household; $x,xxx if single; $x,xxx if married filing separately	2	$
3	**Subtract** line 2 from line 1. If line 2 is greater than line 1, enter -0-	3	$
4	Enter an estimate of your 2001 adjustments to income, including alimony, deductible IRA contributions, and student loan interest	4	$
5	**Add** lines 3 and 4 and enter the total (Include any amount for credits from **Worksheet 7** in Pub. 919.)	5	$
6	Enter an estimate of your 2001 nonwage income (such as dividends or interest)	6	$
7	**Subtract** line 6 from line 5. Enter the result, but not less than -0-	7	$
8	**Divide** the amount on line 7 by $x,xxx and enter the result here. Drop any fraction	8	
9	Enter the number from the **Personal Allowances Worksheet,** line H, page 1	9	
10	**Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet,** also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1	10	

Two-Earner/Two-Job Worksheet

Note: *Use this worksheet only if the instructions under line H on page 1 direct you here.*

1	Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**)	1	
2	Find the number in **Table 1** below that applies to the **lowest** paying job and enter it here	2	
3	If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet	3	

Note: *If line 1 is **less than** line 2, enter -0- on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year end tax bill.*

4	Enter the number from line 2 of this worksheet ... 4		
5	Enter the number from line 1 of this worksheet ... 5		
6	**Subtract** line 5 from line 4	6	
7	Find the amount in **Table 2** below that applies to the **highest** paying job and enter it here	7	$
8	**Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	$
9	Divide line 8 by the number of pay periods remaining in 2001. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2000. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	$

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others			
If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above
$0 - $4,000	0	41,001 - 45,000	8	$0 - $5,000	0	65,001 - 80,000	8
4,001 - 7,000	1	45,001 - 55,000	9	5,001 - 11,000	1	80,001 - 100,000	9
7,001 - 13,000	2	55,001 - 63,000	10	11,001 - 17,000	2	100,001 and over	10
13,001 - 19,000	3	63,001 - 70,000	11	17,001 - 22,000	3		
19,001 - 25,000	4	70,001 - 85,000	12	22,001 - 27,000	4		
25,001 - 31,000	5	85,001 - 100,000	13	27,001 - 40,000	5		
31,001 - 37,000	6	100,001 - 110,000	14	40,001 - 50,000	6		
37,001 - 41,000	7	110,001 and over	15	50,001 - 65,000	7		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying job are—	Enter on line 7 above	If wages from **HIGHEST** paying job are—	Enter on line 7 above
$0 - $50,000	$420	$0 - $30,000	$420
50,001 - 100,000	780	30,001 - 60,000	780
100,001 - 130,000	870	60,001 - 120,000	870
130,001 - 250,000	1,000	120,001 - 270,000	1,000
250,001 and over	1,100	270,001 and over	1,100

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 46 min.; **Learning about the law or the form,** 13 min.; **Preparing the form,** 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this address. Instead, give it to your employer.